

EXHIBIT D

SUBROGATION RECEIPT

<small>CORRECTION</small> CHELDOKEE BRIDGE	<small>FORGET NO.</small> YY-20001077-000183
<small>INVOICE NO.</small> VOLS4273480	<small>TMCS CLAIM NO.</small> NE-006-0214
<small>CLAIMANT</small> ENPLAS (USA) INC.	<small>DESCRIPTION OF GOODS</small> 566 LBS. PLASTIC PARTS
<small>CLAIMANT REF. NO.</small> INVOICE NO. EI45519P	<small>AMOUNT</small> \$147,717.00

TO: TM CLAIMS SERVICE, INC.

We have received from you the above noted sum in settlement of subject claim and in consideration of this payment, we hereby transfer to you all of our rights, title and interest in the cargo which was lost or damaged and hereby grant you the right to make use of our name.

We also agree to provide all documents and related correspondence that may be requested and to render all reasonable assistance in connection with any actions or proceedings undertaken by you or on your behalf including promptly executing documents including pleadings, discovery and releases. You will indemnify us against any liability for costs, charges and/or expenses arising in connection with any proceedings which you may undertake in our name.

Dated Feb. 7. 2007.

Company

Signature

Print

Title

ENPLAS (U.S.A.), INC.
1901 WEST OAK CIRCLE
MARIETTA, GA 30062

John H. [Signature]

Controller

ENPLAS